

HOUSE \_\_\_\_\_ AMENDMENT NO.\_\_\_\_

Offered By

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AMEND House Committee Substitute for House Bill No. 600, Page 9, Section 144.025, Line 37  
by deleting the word “primarily”; and

Further amend said bill, Page 9, Section 144.025, Line 41 by inserting after said line the  
following:

“144.081. 1. The director of revenue, by regulation, may require a seller to timely remit  
the unpaid state sales tax for each quarter-monthly period, only if the seller's aggregate state sales  
tax was ten thousand dollars or more in each of at least six months during the prior twelve  
months. The term "state sales tax" as used in this section means the tax imposed by sections  
144.010 to 144.510 and the additional sales tax imposed by sections 43(a) to 43(c) and 47(a) to  
47(c) of article IV of the Missouri Constitution and does not include any sales taxes imposed by  
political subdivisions of the state pursuant to other provisions of law.

2. The director may increase the monthly requirement to more than ten thousand dollars or  
otherwise narrow the application of the quarter-monthly remittance system authorized by this  
section. The director may not require the remittance of state sales taxes more often than monthly  
unless authorized by this section.

3. A remittance shall be timely if mailed as provided in section 143.851, RSMo, within three  
banking days after the end of the quarter-monthly period or if received by the director or deposited  
in a depository designated by the director within four banking days after the end of the  
quarter-monthly period.

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4. The unpaid amount shall be after a reduction for the compensation provided by section 144.140. The unpaid amount at the end of a quarter-monthly period shall not include unpaid amounts for a prior quarter-monthly period only if the seller made a remittance with respect to the prior quarter-monthly period. The excess, if any, of a remittance over the actual amount for a period shall be applied in order of time to each of the seller's succeeding remittances with respect to the same return period.

5. For purposes of this section, "quarter-monthly period" means:

- (1) The first seven days of a calendar month;
- (2) The eighth to fifteenth day of a calendar month;
- (3) The sixteenth to twenty-second day of a calendar month; and
- (4) The portion following the twenty-second of a calendar month.

6. (1) In the case of an underpayment of any amount required to be paid pursuant to this section, a seller shall be liable for a penalty in lieu of all other penalties, interest or additions to tax imposed by this chapter for violating this section. The penalty shall be five percent of the amount of the underpayment determined under subdivision (2) of this subsection.

(2) The amount of the underpayment shall be the excess of:

- (a) Ninety percent of the unpaid amount at the end of a quarter-monthly period, over
- (b) The amount, if any, of the timely remittance for the quarter-monthly period.

7. (1) The penalty with respect to any quarter-monthly period shall not be imposed if the seller's timely remittance for the quarter-monthly period equals or exceeds one-fourth of the average monthly state sales tax liability of the seller for the preceding calendar year. The month of highest liability and the month of lowest liability shall be excluded in computing the average. This subdivision shall apply only to a seller who had a state sales tax liability for at least six months of the previous calendar year.

(2) The penalty shall not be imposed if the seller establishes that the failure to make a timely remittance of at least ninety percent was due to reasonable cause, and not due to willful neglect.

(3) The penalty shall not be imposed against any seller for the first two months the seller is obligated to make quarter-monthly remittance of state sales taxes.

8. Tax amounts remitted under this section shall be treated as payments on the seller's monthly

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return required by sections 144.080 and 144.090. Tax amounts remitted under this section shall be deemed to have been paid on the last day prescribed for filing the return. The preceding sentence shall apply in computing compensation under section 144.140, interest, penalties and additions to tax and for purposes of all sections of this chapter, except this section.

9. The director of revenue may prescribe the use of an electronic funds payment system for the payment of sales and use taxes by any seller subject to the requirement of quarter-monthly remittance as provided in this section.”; and

Further amend said bill, Page 11, Section 2, Line 3 by deleting the words “tax returns and pay all state taxes” and inserting in lieu thereof the words “income tax returns and pay all state income taxes”; and

Further amend said bill, Page 11, Section 2, Line 8 by deleting the words “tax returns have been filed and all state” and inserting in lieu thereof the words “income tax returns have been filed and all state income”; and

Further amend said bill, Page 11, Section 2, Line 9 by inserting after the word “state” the word “income”; and

Further amend said bill, Page 11, Section 2, Line 18 by deleting the words “tax returns have been filed and all state” and inserting in lieu thereof the words “income tax returns have been filed and all state income”; and

Further amend said bill, Page 11, Section 2, Line 19 by inserting after the word “state” the word “income”; and

Further amend said bill, Page 12, Section 2, Line 29 by deleting the words “tax returns have been filed and all state” and inserting in lieu thereof the words “income tax returns have been filed and all state income”; and

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Further amend said bill, Page 12, Section 2, Line 30 by inserting after the word “state” the word “income”; and

Further amend said bill, Page 12, Section 2, Line 39 by deleting the words “tax returns have been filed and all state” and inserting lieu thereof the words “income tax returns have been filed and all state income”; and

Further amend said bill, Page 12, Section 2, Line 40 by inserting after the word “state” the word “income”; and

Further amend said bill, Page 12, Section 3, Line 3 by inserting after the first occurrence of the word “state” the word “income”; and

Further amend said bill, Page 12, Section B, Line 5 by inserting after the word “approval” the word “or on July 1, 2003, whichever later occurs”; and

Further amend the title, enacting clause, and intersectional references accordingly.

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